



Michigan Department of State Police

Emergency Management Division Informational Letter

4000 Collins Road
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Lansing, MI 48909-8136
www.michigan.gov/emd



Volume: 05-01

January 13, 2005

TO: Local, State Agency, College, University and District Emergency Management Coordinators, Regional Response Teams, and Eligible First Responder Agencies and Organizations within DHS Identified Disciplines

SUBJECT: Overtime and Backfill Reimbursement for Part-Time Employees and Volunteers

DHS Clarifies Overtime and Backfill Reimbursement for Part-Time Employees and Volunteers:

The Department of Homeland Security (DHS), Office for Domestic Preparedness (ODP) has issued clarification regarding personnel reimbursements. The clarification authorizes the State Administrative Agency (Emergency Management Division-EMD) to allow the use of ODP grant funds to cover overtime and backfill expenses for part-time and volunteer emergency response personnel participating in ODP training and exercises.

Effective Date of Overtime and Backfill Policy:

This policy is retroactive for the 2003 State Homeland Security Grant Program (SHSGP) Part I Exercise Grant and 2003 SHSGP Part II Training Grant. This overtime and backfill policy augments specific grant guidance and will remain in effect for subsequent ODP training and exercise grants unless rescinded. Both the 2003 Part I Exercise Grant and the 2003 Part II Training Grant have been extended to July 31, 2005. The original deadline for the Part I Exercise Grant was December 31, 2004, and February 28, 2005 for the Part II Training Grant. Please refer to EMD-Informational Letter 05-02, January 12, 2005, for more details.

Eligible Part-time Employees and Volunteers:

In each of these cases, in addition to specific grant guidance, please refer to the payroll reimbursement procedures at the end of this document for further details.

A. Part-Time Personnel: If an agency has budgeted eligible employees to work less than a full-time schedule, the time that these employees spend attending and traveling to and from ODP approved training and exercises above and beyond their regularly scheduled hours can be considered overtime and therefore covered along with backfill costs using ODP grant funds. For example, if an agency budgets an individual for 20 hours per week but ODP training or exercise activities require that person to work 25 hours in a week, the 5 extra hours spent in training or exercises can be covered by that respective ODP grant.

B. Paid-For-Call, Paid-On-Call, and Paid-Per-Call Volunteer Personnel: If an agency relies upon paid-for-call, paid-on-call, and/or paid-per-call volunteer personnel and opts to include them in ODP training or exercises, grantees can use the appropriate ODP grant funds to pay volunteers for their attendance at these activities in accordance with local established policies, to include hourly and/or flat-rate payment.

C. Stipends for Non-Paid Volunteer Firefighter Personnel: Stipends for non-paid volunteer firefighters to attend ODP training and exercises are allowable when volunteers are completely unpaid and no legal agreement exists to support pay for training and exercise activities. The authorized reimbursement rate for non-paid volunteer firefighters participating in ODP training and exercises has been set at **\$12.38 per hour**.

D. Reimbursement of Lost Wages for Volunteer Responder Personnel: If volunteer responders are required to take time off from work in order to participate in ODP training and exercises, grant funds can be used to reimburse lost wages within the following parameters:

- EMD has set a maximum reimbursement rate of **\$18.57 per hour**. The **actual amount** of lost wages will be reimbursed up to this amount which is the average hourly rate for all occupations in the State of Michigan, as reported by the U.S. Bureau of Labor Statistics.
- The employer of the volunteer responder must complete the Reimbursement of Lost Wages Form furnished by EMD (copy enclosed) for necessary information; including employee name, number of lost work hours, rate of pay, lost wages, date(s) of participation, etc.
- The employer must agree to receive the employee's reimbursement for lost wages from EMD for pass-through to the employee/volunteer responder, and complete Form W-9, Request for Taxpayer Identification Number and Certification, available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-86679--,00.html.
- The employee/volunteer responder must complete the last section of the Reimbursement of Lost Wages Form and forward it to the participating local emergency management program or agency (sub-grantee) for submittal with related documents.

Payroll Reimbursement Procedures:

1. 2003 ODP Exercise Grant, Part I: Complete the enclosed Payroll Reimbursement Form and the Request for Reimbursement Form which are enclosed and also available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-73723--,00.html. If you have questions regarding the exercise grant or overtime and backfill reimbursement for part-time employees and volunteers, please contact your respective Training and Exercise Coordinator or District Coordinator.
2. 2003 ODP Training Grant, Part II: Complete the enclosed Payroll Reimbursement Form and Agency Reimbursement Worksheet which are enclosed and also available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-86679--,00.html. If you have questions regarding the training grant or overtime and backfill reimbursement for part-time employees and volunteers, please contact your respective District Coordinator.
3. Note: When requesting reimbursement of lost wages as described in Section "D" above, the Reimbursement of Lost Wages Form is completed **in lieu of** the Payroll Reimbursement Form.

If you have questions regarding the content of this EMD-Informational Letter, please contact your respective District Coordinator. The contact list for District Coordinator's is at: http://www.michigan.gov/documents/Mi-emdis_11-14-03_97039_7.pdf.

Sincerely,



JOHN ORT, CAPTAIN
Deputy State Director of Homeland Security
and Emergency Management

JO:GK:dw
(324)

Attachments:

- Reimbursement of Lost Wages Form (New)
- Form W-9, Request for Taxpayer ID Number
- Payroll Reimbursement Form (New)
- Request for Reimbursement Form (Revised)
- Agency Reimbursement Worksheet (Revised)
- Travel Reimbursement Form (New)



Reimbursement of Lost Wages for Volunteer Responders

Michigan State Police, Emergency Management Division

General Information: The Department of Homeland Security (DHS), Office for Domestic Preparedness (ODP) has provided grant funds to assist the State of Michigan with taking all prudent measures to detect, prepare for, prevent, secure and protect against, respond to and recover from, any terrorist threats. Volunteer responders compose a large percentage of the response community in Michigan and nationally. Most volunteers have other full-time jobs and volunteer to sustain the basic health and safety needs of their communities absent adequate economic structure for such services. Because of their existing commitments they have been reluctant to volunteer additional time away from their families for terrorism related training and exercises. Unfortunately, participation from volunteer responders in the training and exercises has been somewhat limited. Continuous unsolicited feedback from the majority of volunteer responders indicates that some level of remuneration is necessary to increase their level of participation.

Reimbursement of Volunteers: If volunteer responders are required to take time off from work in order to participate in ODP approved training and exercises, ODP grant funds can be used to reimburse lost wages, provided the following requirements are met:

1. The State Administrative Agency (Michigan State Police, Emergency Management Division) has set the following maximum reimbursement rate. The **actual amount** of lost wages will be reimbursed up to the average hourly rate for all occupations in the State of Michigan, which is currently **\$18.57 per hour** as reported by the U.S. Bureau of Labor Statistics.
2. The employer must:
 - a. Agree to receive the employee's reimbursement for lost wages from the State Administrative Agency for pass-through to the employee/volunteer responder, and complete Form W-9, Request for Taxpayer Identification Number and Certification, available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-86679--,00.html.
 - b. Complete the employer information block below including signature and forward the form to the employee/volunteer responder for further processing.
3. The employee/volunteer responder must:
 - a. Complete the employee/volunteer responder information block below including signature.
 - b. Forward the completed form to the participating local emergency management program or agency (sub-grantee) for submittal with other related reimbursement requests.

Employer Information

Employee Name:		
Type Activity: <input type="checkbox"/> Training <input type="checkbox"/> Exercise	Date(s) of Activity:	
Number of Hours:	Hourly Wage Rate:	Total Wages Lost:
Name of Business/Agency:		Phone Number:
Print Name & Title of Person Completing Form:		
Signature of Person Completing Form:		Date Signed:

Employee/Volunteer Responder Information

Name of Volunteer Agency:	Phone Number:
Print Name:	Phone Number:
I attest that the information provided on this form is true and accurate and that I am not receiving remuneration from any other source for the lost wages being reimbursed. Signature:	Date Signed:

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as reported on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	<input type="checkbox"/> Exempt from backup withholding
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
			+			+		
or								
Employer identification number								
			+					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of	Date ▶
	U.S. person ▶	

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- an individual who is a citizen or resident of the United States,
- a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- any estate (other than a foreign estate) or trust. See Regulation section 301.7701-6(a) for additional information.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.socialsecurity.gov/online/ss-5.pdf. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses/ and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

EMD - PAYROLL REIMBURSEMENT FORM

Reference the attached instruction sheet before completing the Payroll Reimbursement Form

Contact & Activity Information (a)			
Local Emergency Management Program:	Year & Title of Grant from Grant Agreement:	Page ____ of ____	
Primary Agent's Phone: ()	Primary Agent's Name:	Type of Activity, Function, or Event:	
Primary Agent's Fax: ()	Agency's Name and Phone # completing this form if different than the local EM Program: ()	Date of Activity, Function, or Event:	

Employee's Name (b) (Last, First, M.I.)	Employee Code * (c)	Date & Hours Worked Each Day (d)											Regular Rate Per Hour (f)	Over time Rate Per Hour (g)	P er Diem Rate (h)	Total Regular Wages (i)	Total Overtime Wages (j)	Tot al Per Diem (k)	Total Wages (l)	
		Date																		Total Hours (e)
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
		Hours										0				\$0.00	\$0.00	\$0.00	\$0.00	
Please enter the fringe benefit percentage rates on the instruction sheet before completing the Payroll Reimbursement Form																Totals =	\$0.00	\$0.00	\$0.00	\$0.00
																	(2)	(3)	(4)	

Total Regular Wage (2) =	\$0.00	Total Overtime Wage (3) =	\$0.00	Total Per Diem (4) =	\$0.00	Total Wages (2,3,4) =	\$0.00
x Fringe Benefit Rate =	0.00%	x Fringe Benefit Rate =	0.00%			Total Benefits (1) =	\$0.00
Regular Benefits (1) =	\$0.00	Overtime Benefits (1) =	\$0.00			Grand Total (this page only)	\$0.00

EMPLOYEE CODE * (C)	Full Time Existing (FE)	Part Time Existing (PE)	Full Time New (FN)	Part Time New (PN)	Backfill (B)	Volunteer (V)
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Sub-grantee's Authorized Financial Representative (m)			
Print Name & Title	Phone Number	Signature	Date
	()	I certify that the above information is true and accurate, that payment has been made to the employees identified, and documentation of these transactions is available for audit. X	

Return form to:

Michigan State Police, Emergency Management Division, 4000 Collins Rd., Lansing, MI 48910

INSTRUCTIONS FOR COMPLETION OF PAYROLL REIMBURSEMENT FORM

General Information:

- ? A **separate** Payroll Reimbursement Form must be completed for each grant.
- ? A Payroll Reimbursement Form must be completed whenever requesting payroll reimbursement. **No Exceptions.**
- ? Calculated fields on the Payroll Reimbursement Form are protected and cannot be accessed electronically.
- ? Each change in an employee's wage rate requires completion of an additional line, even if it is the same employee.
- ? The **original** Payroll Reimbursement Form with original signature must be submitted. **Email, fax, or machine copies will not be accepted.**
- ? The Payroll Reimbursement Form must be submitted **with** the corresponding Request for Reimbursement Form.
- ? Mail completed forms to: **Michigan State Police, Emergency Management Division, 4000 Collins Rd., Lansing, MI 48910**

a. Contact and Activity Information:

- All applicable Contact and Activity Information must be completed.
- Primary Agent is the locally designated contact for the grant.
- Agency would be a sub-grantee under the Local Emergency Management Program.
- Type of grant Activity, Function or Event, e.g., TT Exercise, Flood Disaster, Mitigation Project, Training, Conference, etc.

b. Employee Name:

- Enter employee's last name, first name, and middle initial.

c. Employee Code: *

- Enter employee code from legend on the front bottom of form.
- If the employee is performing backfill, add Code "B" to the employee code.

d. Date & Hours Worked Each Day:

- Enter the date(s) worked on the top line of this section.
- Enter each employee's hours worked under the corresponding date.
- For per diem rate, enter a "1" in the hours cell below the corresponding date worked.

e. Total Hours:

- No entry required, this is a calculated field.

f. Regular Wage Rate Per Hour:

- Complete a separate line for each different wage rate, even for the same employee.

g. Overtime Wage Rate Per Hour:

- Complete a separate line for each different wage rate, even for the same employee.

h. Per Diem Rate Per Activity, Function or Event:

- Complete a separate line for each different per diem rate, even for the same employee.
- Enter the per diem rate for each activity, function, event or call.
- Per diem rate applies when no hourly wage rate has been established, e.g., paid-per-call, etc.

i. Total Regular Wages:

- No entry required, this is a calculated field.

j. Total Overtime Wages:

- No entry required, this is a calculated field.

k. Total Per Diem:

- No entry required, this is a calculated field.

l. Total Wages:

- No entry required, this is a calculated field.

m. Sub-grantee's Authorized Financial Representative:

- An authorized financial representative (person who can certify each employee was paid wages and benefits listed) must print his or her name, title, date and phone number, and sign this form.

Fringe Benefit Rate Calculation Worksheet Instructions

Benefits Calculation

Fringe benefits for force account labor are eligible. Except in extremely unusual cases, fringe benefits for overtime will be significantly less than regular time (See note below).

The following steps will assist in calculating the percentage of fringe benefits paid on an employee's salary. Note: items and percentages will vary from one entity to another. **If percentages vary from person to person, fill out a separate payroll form for each person.**

1. The normal year consists of 2080 hours (52 weeks x 5 workdays/week x 8 hours/day). This does not include holidays and vacations.

2. Determine the employee's basic hourly pay rate (annual salary/2080 hours).

3. Fringe benefit percentage for vacation time: Divide number of hours of annual vacation provided to the employee by 2080 (80 hours (2 weeks)/2080 = 3.85%).

4. Fringe benefit percentage for paid holidays: Divide the number of paid holiday hours by 2080 (64 hours (8 holidays)/2080 = 3.07%).

5. Retirement pay: Because this measure varies widely, use only the percentage of salary matched by the employer.

6. Social Security, Medicare, and Unemployment Insurance: All three are standard percentages of salary.

7. Insurance: This benefit varies by employee. Divide the amount paid by the employer by the basic pay rate determined in Step 2.

8. Worker's Compensation: This benefit also varies by employee. Divide the amount paid by the employer by the basic pay rate determined in Step 2. Use the rate per \$100 to determine the correct percentage.

Note: Typically a different rate is charged for regular time and overtime. Generally, only FICA (social security & medicare), unemployment insurance, and worker's compensation are eligible for overtime.

Fringe Benefits (%)	Regular Time	Overtime
Holidays	0.00%	0.00%
Vacation Leave	0.00%	0.00%
Sick Leave	0.00%	0.00%
Social Security	0.00%	0.00%
Medicare	0.00%	0.00%
Unemployment	0.00%	0.00%
Worker's Comp.	0.00%	0.00%
Retirement	0.00%	0.00%
Health Benefits	0.00%	0.00%
Life Ins. Benefits	0.00%	0.00%
Other	0.00%	0.00%
Total % of annual salary	0.00%	0.00%

EMD - REQUEST FOR REIMBURSEMENT FORM - EXERCISE

Reference the attached instruction sheet before completing the Request for Reimbursement Form.

Contact & Activity Information (a)

2003 State Homeland Security Grant Program (SHSGP)

Local Emergency Management Program:	Year & Title of Grant from Grant Agreement:	Page ____ of ____
Primary Agent's Phone: ()	Primary Agent's Name:	Type of Exercise or Activity:
Primary Agent's Fax: ()	Agency's Name and Phone # completing this form, if different than the local EM Program:	Date of Exercise or Activity:

Due Date	All 2003 SHSGP exercise activities must be completed by July 31, 2005. All completed exercise reports, requests for reimbursement and supporting documents must be received by 5:00 p.m. on August 31, 2005. No exceptions.
-----------------	---

Exercise or Activity Type (b)

Check Exercise or Activity Type:	<input type="checkbox"/> Initial Planning Conference	<input type="checkbox"/> Seminar (Orientation) Exercise	<input type="checkbox"/> Game	<input type="checkbox"/> Functional Exercise
	<input type="checkbox"/> Exercise Planning Workshop	<input type="checkbox"/> Tabletop Exercise	<input type="checkbox"/> Drill	<input type="checkbox"/> Full-Scale Exercise

Supporting documentation must be clearly labeled and attached in the same sequence as listed on this form.

Note: All exercise reports for an exercise must be received and approved before reimbursement can be processed for that exercise. (c)

Reimbursement Category	Cost
Personnel Costs (New Hires Only)	
Volunteer Reimbursements	
Overtime	
Contractors/Consultants	
Travel	
Supplies	
Other Items	
Total Reimbursement	\$0.00

Sub-grantee's Authorized Financial Representative (d)

Print Name & Title	Phone	Signature	Date
	()	I certify that the above information is true and accurate, that payment has been made as indicated, and documentation for these transactions is available for audit. X	

Return Form to:

INSTRUCTIONS FOR COMPLETION OF REQUEST FOR REIMBURSEMENT FORM

General Information

- A **separate** Request for Reimbursement Form must be completed for each exercise. **Only this form will be accepted.**
- A Request for Reimbursement Form must be completed whenever requesting exercise reimbursement. **No exceptions.**
- The **original** Request for Reimbursement Form with the original signature must be submitted. **Email, fax or machine copies will not be accepted.**
- The Request for Reimbursement Form must be submitted **with** the corresponding supporting documents, attached in order.
- Mail completed forms to: **Michigan State Police - Emergency Management Division, 4000 Collins Rd., Lansing, MI 48910.**

a. Contact & Activity Information:

- All applicable Contact and Activity Information must be completed.
- Primary Agent is the locally designated contact for the grant.
- Agency would be a sub-grantee under the Local Emergency Management Program.
- Type of Exercise or Activity; IPC, Seminar, Workshop, Tabletop, Game, Drill, Functional or Full-Scale.

b. Exercise or Activity Type:

- Please indicate the type of exercise or activity conducted by clicking on the corresponding box. **One selection per form.**

c. Request for Reimbursement Category

- All exercise reports for an exercise must be received and approved before reimbursement can be processed for that exercise.
- Prior to completing Section "C", refer to the FAQs and Authorized Exercise Cost Lists, found at EMD's Website:
http://www.michigan.gov/msp/0,1607,7-123-1593_3507-73723--,00.html
- Authorized Exercise Cost List: Unauthorized purchases will not be reimbursed. Pre-authorization for items not on this list must be obtained in writing. Please email requests to the Exercise Grant Coordinator, Laurie L. Raines, at rainesll@michigan.gov. You will receive an email response to your inquiry within 10 working days. A copy of the pre-approval must be submitted with the Request for Reimbursement Form.
- Personnel Costs (for new hires only, full or part-time) must be listed on the Payroll Reimbursement Form and attached to this form available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-73723--,00.html.
- Volunteer Reimbursements apply to Paid-For-Call, Paid-On-Call, Paid-Per-Call and Non-Paid Volunteer First Responders Only. Refer to the EMD Informational Letter #05-01, January 12, 2005, located at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-65184--,00.html.
- **Reimbursement of Lost Wages for Volunteer Responders** participating in exercise activities are **NOT to be listed on this form.** Payment is made directly to the volunteer's full-time employer; however, there is a Reimbursement of Lost Wages Form for this purpose available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-73723--,00.html. The form must be completed and submitted with the reimbursement paperwork for the exercise and forwarded to EMD by the sub-grantee.
- Overtime must be listed on the Payroll Reimbursement Form and attached. The form is available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-73723--,00.html.
- Contractors/Consultants may be reimbursed for completed work only. A copy of the contract with deliverables and a copy of paid receipt or check must be attached.
- Travel must be listed on the Travel Reimbursement Request Form and attached. The form is available at: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-73723--,00.html.
- Supplies are limited to disposable, expendable or consumable items on the Authorized Exercise Cost List. Detailed information regarding the types of items purchased, quantity, date of purchase, and total cost must be provided. A copy of paid receipt or check must also be attached.
- Other Items are limited to those listed on the Authorized Exercise Cost List. Detailed information regarding the types of items purchased, quantity, date of purchase, and total cost must be provided. A copy of paid receipt or check must also be attached.
- Cost: Enter total amount for each category.

d. Sub-Grantee's Authorized Financial Representative

- An Authorized Financial Representative who can certify that reimbursement requested is accurate and in compliance with grant requirements, must print their name, title, phone number, and sign and date this form.

Michigan State Police, Emergency Management Division

☒ 1st Quarter
☐ 2nd Quarter
☐ 3rd Quarter
☐ 4th Quarter
☐ 5th Quarter
☐ 6th Quarter

"I certify the information reported on this reimbursement worksheet is true and accurate to the best of my knowledge."

Date _____

"I have reviewed this reimbursement worksheet and believe it to be true and accurate to the best of my knowledge."

Date _____

TOTALS

Student:

[illegible]

[illegible]

[illegible]

SHSGP Part II Training Grant
Agency Reimbursement Worksheet
Instructions for Completion

The Agency Reimbursement Worksheet is to be completed by agencies that have been allocated SHSGP Part II Training Grant funds through their local Emergency Management Coordinator (EMC).

Agency Instructions:

1. At the top left of the form, click on the quarterly period in which the expenditures occurred.
2. At the top right of the form, enter the agency name and complete address in the space provided.
3. Enter phone number.
4. Enter the name of the person completing the form.
5. Enter the name of each student trained (last, first, middle initial) in the appropriate column.
6. Enter each student's related expenses in the appropriate column.
 - Please refer to EMD-Informational Letter 05-01, January 12, 2005 regarding reimbursements for volunteer's: http://www.michigan.gov/msp/0,1607,7-123-1593_3507-65184--,00.html
7. As the amounts are entered, they will automatically be totaled for each student and by column.
8. Note: There is no need to enter the dollar sign; however, if you have cents to enter it is necessary to enter a decimal point.
9. After printing the form, please date and sign it at the top of the first page to verify accuracy.
10. Submit the form to your local EMC along with the required supporting documentation.

Emergency Management Coordinator Instructions:

1. Having reviewed the form, the EMC will sign and forward the reimbursement request and supporting documentation to:

Sgt. Michael Johnson
Hazardous Materials Training Center
7426 Osborn
Lansing, Mi 48913

2. Reimbursement will be made directly to the requesting agency.
3. **If you have questions regarding the Agency Reimbursement Worksheet, please contact Sgt. Michael Johnson at (517) 322-1708 or JohnsonMW@michigan.gov**

EMD - TRAVEL REIMBURSEMENT FORM

Reference the attached instruction sheet before completing the Travel Reimbursement Form

Contact & Activity Information (a)		
Local Emergency Management Program:	Year & Title of Grant from Grant Agreement:	Page ____ of ____
Primary Agent's Phone: ()	Primary Agent's Name:	Type of Activity, Function, or Event:
Primary Agent's Fax: ()	Agency's Name and Phone # completing the form if different than the local EM Program: ()	Date of Activity, Function, or Event:

Employee Name (Last, First, M.I.) (b)	Travel Start Date (c)	Travel End Date (d)	Mileage Rate (e)	Total Miles (f)	Mileage Amount (g)	Number of Days Lodging (h)	Lodging Amount (i)	Meal Codes [B,L,D] (j)	Meal Amount (k)	Other Expenses (l)	Description of Other Expenses (m)	Total Expenses (1),(2),(3),(4) (n)
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
					(1)		(2)		(3)	(4)	Grand Total =	\$0.00

Sub-grantee's Authorized Financial Representative (o)			
Print Name & Title	Phone Number	Signature	Date
	()	<p>I certify that the above information is true and accurate, that payment has been made to the employees identified, and documentation of these transactions is available for audit.</p> <p>X _____</p>	

INSTRUCTIONS FOR COMPLETION OF TRAVEL REIMBURSEMENT FORM

General Information

- ? A **separate** Travel Reimbursement Form must be completed for each grant. **Only this form will be accepted.**
- ? A Travel Reimbursement Form must be completed whenever requesting travel reimbursement. **No Exceptions.**
- ? Calculated fields on the Travel Reimbursement Form are protected and cannot be accessed electronically.
- ? The **original** Travel Reimbursement Form with original signature must be submitted. **Email, fax, or machine copies will not be accepted.**
- ? The Travel Reimbursement Form must be submitted **with** the corresponding Request for Reimbursement Form.
- ? Mail completed forms to: **Michigan State Police, Emergency Management Division, 4000 Collins Rd., Lansing, MI 48910.**

a. Contact and Activity Information:

- All applicable Contact and Activity Information must be completed.
- Primary Agent is the locally designated contact for the grant.
- Agency would be a sub-grantee under the Local Emergency Management Program.
- Type of grant Activity, Function or Event, e.g., TT Exercise, Flood Disaster, Mitigation Project, Training, Conference, etc.

b. Employee Name:

- Enter employee's last name, first name, and middle initial.

c. Travel Start Date:

- Enter start date of employee's travel.

d. Travel End Date:

- Enter end date of employee's travel.

e. Mileage Rate:

- Enter applicable mileage rate per mile.
- Mileage reimbursement rate cannot exceed allowable sub-grantee rate or state rate, whichever is less.
- If sub-grantee has not established a mileage rate, then state rate must be used.
- For the current list of state mileage rates: http://www.michigan.gov/dmb/0,1607,7-150-9141_13132---,00.html

f. Total Miles:

- Enter total miles traveled round trip.

g. Mileage Amount:

- No entry required, this is a calculated field.

h. Number of Days Lodging:

- Enter total number of days lodging.

i. Lodging Amount:

- Enter total amount for lodging. This cell does **NOT** automatically calculate the total.
- Lodging reimbursement cannot exceed allowable sub-grantee rate or state rate, whichever is less.
- For the current list of state lodging rates: http://www.michigan.gov/dmb/0,1607,7-150-9141_13132---,00.html
- Lodging reimbursement is limited to room charge, applicable taxes, and local use fees. **No other additional expenses will be reimbursed.**
- Sub-grantees must keep copies of paid receipts to verify lodging expenses and make them available at time of audit.

j. Meal Codes:

- Enter the meal code ("**B**" - breakfast, "**L**" - lunch, and "**D**" - dinner) followed by the number of eligible meals for each. Example: 4B,2L,4D.

k. Meal Amount:

- Enter the total cost for all eligible meals listed in the "Meal Code" column. This cell does **NOT** automatically calculate the total.
- Meal reimbursement cannot exceed allowable sub-grantee rate or state rate, whichever is less.
- For the current list of state meal rates: http://www.michigan.gov/dmb/0,1607,7-150-9141_13132---,00.html

l. Other Expenses:

- Enter any "other" eligible expenses incurred while traveling, such as **tolls** or **parking fees**.

m. Description of Other Expenses:

- Briefly describe the "other" eligible expenses the employee incurred while traveling.

n. Total Expenses:

- No entry required, this is a calculated field.

o. Sub-grantee's Authorized Financial Representative

- An authorized financial representative (person who can certify that all travel expenses have been paid) must print their name, title, and phone number, as well as sign and date the Travel Reimbursement Form.